IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TWENTY NINETH DAY OF JANUARY
TWO THOUSAND AND SEVEN

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

Writ Petition No.6370 of 2001& 27269 of 2006

Between:

1.Methodist Church in India,
Hyderabad Regional Conference
Governing Body rep. by its
General Secretary, Chapel Road,
Hyderabad and another.

..... PETITIONERS

AND

1.Municipal Corporation of Hyderabad, rep. by its Commissioner, Tank Bund, Hyderabad and another.

.....RESPONDENTS

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition Nos.6370 of 2001
& 27269 of 2006

Common Order: ***(Per Hon'ble Sri Justice Bilal Nazki)***

Since the issue involved in both the writ petitions is similar and the parties being common, they are disposed of by a common order.

The petitioners, who are running several educational institutions, filed these Writ Petitions stating that in terms of Section 202 (1) (bb) of the Hyderabad Municipal Corporation Act, 1955 (for short 'the Act') they were exempt from paying the property tax.

The learned Counsel for the respondents contended that all

educational institutions were not exempt under Section 202 (1) (bb) of the Act.

These writ petitions were earlier referred to a Full bench of this Court and this issue has already been answered by the Full Bench by an order dated 28-12-2006. It was held that in certain conditions as laid down under Section 202 (1) (bb) of the Act, educational institutions offering education up to the 10th class would be exempt from the tax.

Since the petitioners are running different educational institutions and some of them being institutions, which impart education upto 10th class, and some of them being institutions, which offer education beyond 10th class, and since the respondents have assessed the tax for all the buildings, it would be necessary in the light of the order passed by the Full Bench to have a fresh assessment.

Accordingly, these Writ Petitions are disposed of in terms of the order dated 28-12-2006 passed by the Full Bench holding that subject to the satisfaction of one of the conditions laid down in Section 202 (1) (bb) of the Act, only the institutions imparting education up to the 10th Class would be exempt from tax and other institutions would have to be taxed in accordance with law.

_____

(Bilal Nazki, J)

29th January, 2007

_____

(Nooty Ramamohana Rao, J)

lur